IN THE WALLED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Conf. No. 3173

Naoto TESHIMA et al.

Group Art Unit: 2819

Application Number: 10/747,681

Examiner: K. Wittington

Filed: December 30, 2003

Attorney Docket: TESH3001/FJD

For: MAGNETIC ENCODER, AND BEARING UNIT

WITH ATTACHED MAGNETIC ENCODER

RESPONSE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

The following amendments are being presented in accordance with the provisions of 37 CFR 1.111 in response to the Office Action of August 25, 2005, the response period to which has been extended to December 27, 2005 (both December 25, 2005 and December 26, 2005 were holidays)...